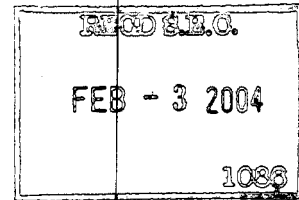




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American Stock Exchange
85 Trinity Place
New York, NY 10006



February 03, 2004

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549

PROCESSED

FEB 06 2004

**THOMSON
FINANCIAL**

Dear Mr. Johnson:

This is to certify that on January 27, 2004, The American Stock Exchange (the "Exchange") received from Cumberland Resources Ltd., (the "Registrant") a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, no par value

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
Director
Listing Qualifications Department

cc: Herbert Scholl